

CERTIFICATE
To the Clerk of Lyon, State of Kansas
We, the undersigned, officers of
Americus

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget			
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only	
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Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	295,180	74,885	20,299 74,887
Debt Service	10-113				
Library	12-1220				
Employee Benefit	12-16102	8	43,025	33,197	9,002 33,202
Parks & Recreation	12-1303	8	38,600	15,491	4,200 15,494
Special Highway		9	30,000		
Sewer		9	153,512		
Special Parks & Recreation		10	8,000		
Special Law Enforcement		10	2,000		
Trash		11	60,700		
		11			
		12			
Totals		XXXXXX	631,017	123,573	33,499 123,583
Budget Summary		13			County Clerk's Use Only
Neighborhood Revitalization Rebate					3,689,198
					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

123,582
NO

Assisted by:
M. Laverne Soetebier

Address:
705 3rd St.
Americus, KS
Email:
jlsody@fairpoint.net
Attest: _____, 2019

County Clerk

Governing Body

CPA Summary

Americus

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 120,957
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 120,957

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ 14,871
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 40,981
5b. Personal property 2018	- 40,612
5c. Increase in personal property (5a minus 5b)	+ 369
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+
6b. State assessed	+
6c. New improvements	+
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 9,325
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	24,565
11. Total estimated valuation July 1, 2019	3,689,229
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0067
13. Percentage adjustment increase (12 times 3)	+ \$ 811
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 1,814
16. Total Percentage Adjustments	\$ 2,625

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u> </u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>123,582</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!
2020 Total Tax Levy (Less Levy for Other Governmental Units)	
Exemption from Election Requirement	#DIV/0!

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	1,814
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>1,814</u>

Exemption from Election Requirement **Yes**

Americus

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	78.855	18,627	634	191	116	0
Debt Service						
Library						
Employee Benefit	30,453	7,193	245	74	45	22
Parks & Recreation	11,649	2,752	94	28	17	8
TOTAL	120,957	28,572	973	293	178	30

County Treas Motor Vehicle Estimate 28,572
County Treas Recreational Vehicle Estimate 973
County Treas 16/20M Vehicle Estimate 293
County Treas Commercial Vehicle Tax Estimate 178
County Treas Watercraft Tax Estimate 88

Motor Vehicle Factor 0.23622
Recreational Vehicle Factor 0.00804
16/20M Vehicle Factor 0.00242
Commercial Vehicle Factor 0.00147
Watercraft Factor 0.00073

STATEMENT OF INDEBTEDNESS

[illegible]

Adopted Budget

[illegible]

Americus

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Administration			
Salaries	65,196	63,400	65,500
Contractual	37,733	39,000	42,480
Commodities	10,033	11,500	10,000
Capital Outlay	0	0	5,000
Condemnation	0	5,000	5,000
Transfer to Special Equipment	0	0	3,000
Total	112,962	118,900	130,980
Law Enforcement			
Salaries	22,908	28,000	30,000
Contractual	6,403	6,800	7,000
Commodities	2,084	3,500	4,000
Capital Outlay			
Total	31,395	38,300	41,000
Municipal Court			
Salaries	2,930	3,000	3,000
Contractual	0	50	50
Commodities	0	50	50
Capital Outlay	0		
Total	2,930	3,100	3,100
Streets & Highways			
Salaries	31,909	34,000	38,000
Contractual	21,262	21,000	23,000
Commodities	21,734	24,000	26,000
Transfer to Special Equipment Reserve	0		10,000
Total	74,905	79,000	97,000
Parks & Recreation			
Salaries	389	1,500	1,000
Contractual		250	500
Commodities		250	500
Capital Outlay			5,000
Total	389	2,000	7,000
Solid Waste Collection & Recycling			
Salaries	371	150	300
Contractual	1,470	3,100	2,500
Commodities	347	1,000	800
Capital Outlay			1,000
Total	2,188	4,250	4,600
Rural Fire Department	31,500	0	0
Senior Citizens Center	1,500	1,500	1,500
Transfer to Capital Imp. Reserve	10,000	0	10,000
Total	43,000	1,500	11,500
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	267,769	247,050	295,180

(Note: Should agree with general sub-totals.)

Americus

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefit	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,068	6,046	3,526
Receipts:			
Ad Valorem Tax	33,003	30,453	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,420	0	
Motor Vehicle Tax	8,175	8,080	7,193
Recreational Vehicle Tax	273	236	245
16/20M Vehicle Tax	105	95	74
Commercial Vehicle Tax	18	75	45
Watercraft Tax		41	22
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	42,994	38,980	7,579
Resources Available:	47,062	45,026	11,105
Expenditures:			
FICA	9,362	11,000	12,500
KPERS	9,634	9,850	10,500
Unemployment	175	150	25
Health Insurance	21,845	20,500	20,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	41,016	41,500	43,025
Unencumbered Cash Balance Dec 31	6,046	3,526	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	42,650	41,500	43,025
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			43,025
Tax Required			31,920
Delinquent Comp Rate: 4.0%			1,277
Amount of 2019 Ad Valorem Tax			33,197

Adopted Budget Parks & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	16,455	13,179	12,306
Receipts:			
Ad Valorem Tax	16,618	11,649	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	464	0	
Motor Vehicle Tax	0	4,073	2,752
Recreational Vehicle Tax	0	119	94
16/20M Vehicle Tax	75	48	28
Commercial Vehicle Tax	0	38	17
Watercraft Tax	0	0	8
Reimbursed Expense	17	0	
Sales tax - youth program		6,000	8,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,174	21,927	11,399
Resources Available:	33,629	35,106	23,705
Expenditures:			
Salaries & Wages	9,169	10,500	10,800
Contractual	7,326	7,800	8,300
Commodities	3,955	4,500	5,000
Capital Outlay			0
Youth program			14,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,450	22,800	38,600
Unencumbered Cash Balance Dec 31	13,179	12,306	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	27,500	25,500	38,600
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			38,600
Tax Required			14,895
Delinquent Comp Rate: 4.0%			596
Amount of 2019 Ad Valorem Tax			15,491

CPA Summary

Americus

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	33,650	23,503	10,463
Receipts:			
State of Kansas Gas Tax	24,151	24,240	24,270
County Transfers Gas	2,847	2,720	2,690
Reimbursed Expense	125		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	27,123	26,960	26,960
Resources Available:	60,773	50,463	37,423
Expenditures:			
Commodities	27,270	30,000	30,000
Transfer to Special Equipment Reserve	10,000	10,000	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	37,270	40,000	30,000
Unencumbered Cash Balance Dec 31	23,503	10,463	7,423
2018/2019/2020 Budget Authority Amount:	55,000	40,000	30,000

Adopted Budget

Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	83,626	59,951	43,939
Receipts:			
Charges to Customers	138,572	137,000	137,000
Late Fees	554	0	0
Reimbursed Expense	17	0	0
Transfer from Capital Improvement	0	0	20,000
Interest on Collections	477	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	139,620	137,000	157,000
Resources Available:	223,246	196,951	200,939
Expenditures:			
Salaries & Wages	21,669	21,000	21,000
Contractual	21,203	20,500	20,500
Commodities	5,911	7,000	7,500
Debt Service	104,512	104,512	104,512
Transfer to Capital Imp. Reserve	10,000	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	163,295	153,012	153,512
Unencumbered Cash Balance Dec 31	59,951	43,939	47,427
2018/2019/2020 Budget Authority Amount:	181,012	154,012	153,512

CPA Summary

Americus

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	9,200	8,139	7,061
Receipts:			
Alcohol Tax	3,939	3,922	4,757
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,939	3,922	4,757
Resources Available:	13,139	12,061	11,818
Expenditures:			
Transfer to Capital Imp. Reserve	5,000	0	5,000
Park Improvements	0	5,000	3,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,000	5,000	8,000
Unencumbered Cash Balance Dec 31	8,139	7,061	3,818
2018/2019/2020 Budget Authority Amount:	6,000	5,000	8,000

Adopted Budget

Special Law Enforcement	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	7,595	4,719	2,019
Receipts:			
Diversion Collections	600	300	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	600	300	300
Resources Available:	8,195	5,019	2,319
Expenditures:			
Commodities	3,476	500	2,000
Capital Outlay		2,500	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,476	3,000	2,000
Unencumbered Cash Balance Dec 31	4,719	2,019	319
2018/2019/2020 Budget Authority Amount:	4,000	3,000	2,000

CPA Summary

Americus

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Trash	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	13,654	13,345	16,145
Receipts:			
Charges to Customers	57,092	57,800	57,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	57,092	57,800	57,800
Resources Available:	70,746	71,145	73,945
Expenditures:			
Salaries & Wages	2,671	2,800	2,900
Contractual	53,895	51,700	57,000
Commodities	835	500	800
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	57,401	55,000	60,700
Unencumbered Cash Balance Dec 31	13,345	16,145	13,245
2018/2019/2020 Budget Authority Amount:	60,450	55,000	60,700

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

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Non-Budgeted Funds-A

[illegible]

*****Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Americus
will meet on August 13, 2019 at 7:00 PM at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	267,769	19.544	247,050	21.966	295,180	74,885	20.298
Debt Service							
Library							
Employee Benefit	41,016	9.846	41,500	8.483	43,025	33,197	8.998
Parks & Recreation	20,450	4.964	22,800	3.245	38,600	15,491	4.199
Special Highway	37,270		40,000		30,000		
Sewer	163,295		153,012		153,512		
Special Parks & Recreation	5,000		5,000		8,000		
Special Law Enforcement	3,476		3,000		2,000		
Trash	57,401		55,000		60,700		
	239						
Totals	595,916	34.354	567,362	33.694	631,017	123,573	33.495
Less Transfers	35,000		10,000		48,000		
Net Expenditure	560,916		557,362		583,017		
Total Tax Levied	118,125		120,957		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,438,577		3,589,759		3,689,229		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	956,437		875,992		793,466		
Lease Purchase Principal	0		0		0		
Total	956,437		875,992		793,466		

*Tax rates are expressed in mills

Marcia Johnson

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, LYON COUNTY, ss:

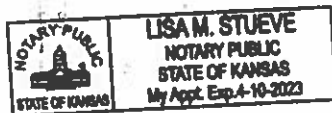
Bettina Shank being first duly sworn, deposes and says: That she is an employee of The Emporia Gazette, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Lyon County, Kansas, with a general paid circulation on a daily basis in Lyon County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Emporia in said County as periodical matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ONE DAY ONLY, the first publication thereof being made as aforesaid on the 13th day of July 2019, with no subsequent publications being made.

Bethna Shank

Subscribed and sworn to by me this 16th day of July 2019.




Notary Public

Printer Fee: \$155.10

Date Paid:

EXHIBIT A

[illegible]